

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

UNITED STATES OF AMERICA,

Plaintiff,

V.

CRIMINAL CASE NO. 4:17-CR-131-DMB-JMV

SCOTT E. NELSON,

Defendant.

**MOTION FOR JUDGMENT OF ACQUITTAL AND/OR NEW TRIAL**

Comes now, Defendant Dr. Scott Nelson, by and through counsel, and files his Motion for Judgment of Acquittal and/or New Trial, and in support, would show the following:

**I. PREMISE**

1. On November 3, 2017, a federal grand jury returned a true bill against Dr. Scott Nelson for one count of conspiracy to commit healthcare fraud and twelve counts of healthcare fraud.

2. At trial no witness or other evidence established that Dr. Nelson certified patients as terminally ill knowing that the patients were not terminally ill. Additionally, no witness or other evidence established that Dr. Nelson knowingly participated in any conspiracy to commit healthcare fraud.

3. Prior to trial, the jury dismissed one of the substantive counts of the indictment. On April 4, 2022, the jury returned a not-guilty verdict for four of the substantive counts, and returned guilty verdicts as to the conspiracy and remaining substantive counts.

4. Dr. Nelson requests that this Court enter a judgment for acquittal or, alternatively, for a new trial based on the following reasons:

a. There is no evidence that Dr. Nelson committed healthcare fraud as to any of the

substantive counts set forth in the indictment;

- b. The jury's split verdict is internally inconsistent and cannot be reconciled;
- c. There is no evidence from which a reasonable juror could have inferred an agreement between Nelson and any co-defendant to enter a conspiracy;
- d. The Government, through its agent, provided the grand jury and trial jury with materially false and misleading information based on its gross exaggeration of Dr. Nelson's medical director stipends.

5. Dr. Nelson files contemporaneously with his motion a memorandum in support of said motion, consistent with Local Uniform Criminal Rule 47.

WHEREFORE, PREMISES CONSIDERED, Defendant respectfully requests that this Court grant the foregoing motion. Alternatively, Defendant requests that the Court conduct a hearing on the merits.

Respectfully submitted this the 25th day of April 2022.

/s/Arthur H. Calderón

Arthur H. Calderón, MSB 103917  
ATTORNEY FOR DEFENDANT

/s/Philip Mansour, Jr.

Philip Mansour, Jr., MSB 1857  
ATTORNEY FOR DEFENDANT

**CERTIFICATE OF SERVICE**

I hereby further certify that I have on this day electronically filed said

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with the Clerk of the Court using the ECF filing system on April 25, 2022, which presumably will send notification of such filing to Assistant United States Attorneys Clayton A. Dabbs, Kimberly M. Hampton, and all other attorneys as may have entered an appearance in this cause.

So certified, this the 25th day of April 2022.

/s/Arthur H. Calderón

Arthur H. Calderón, MSB 103917  
ATTORNEY FOR DEFENDANT

/s/Philip Mansour, Jr.

Philip Mansour, Jr., MSB 1857  
ATTORNEY FOR DEFENDANT